

PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

## HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that House Bill 1005 be amended to read as follows:

- 1       Page 1, delete lines 1 through 14, begin a new paragraph and insert:
- 2       "SECTION 1. IC 2-5-24.1-3 IS AMENDED TO READ AS
- 3       FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) The
- 4       committee shall study, review, make recommendations concerning, and
- 5       report on the following topics:
- 6       (1) Certification levels to be attained by county and township
- 7       assessors and their employees and the number of persons in each
- 8       certification level required relative to the number of parcels in
- 9       each assessing unit.
- 10      (2) Present certification levels, standards, and courses of
- 11      instruction.
- 12      (3) Minimum and advanced proficiency standards that ensure that
- 13      persons performing assessment functions in Indiana meet or
- 14      exceed national standards for real property assessment.
- 15      (4) Whether an elected assessor should be required to obtain a
- 16      minimum proficiency level in assessment procedures and funding
- 17      for the expense of requiring a minimum proficiency level.
- 18      (5) Continuing education requirements to maintain assessor
- 19      certifications and minimum proficiency levels.
- 20      (6) Computer software assessment standards published in 1992
- 21      and 1993 and revisions considered necessary.
- 22      (7) Procedures for the enforcement or review of software
- 23      certification standards.

(8) Whether the state board of tax commissioners should be required to adopt computer specification rules specifically to allow assessment data to be exported.

(9) The means available to the state board of tax commissioners for enforcing rules.

(10) Organizational changes considered necessary to improve the efficiency and thoroughness of the county property tax assessment board of appeals.

(11) An investigation of the use of hearing officers who have attained level 2 proficiency to assist the county property tax assessment board of appeals.

(12) In association with the state board of tax commissioners, changes that would establish an independent state property tax assessment board of appeals.

(13) Improvements to the salary schedules and benefits available to the employees of the state board of tax commissioners.

(14) Organizational structure of the assessing system, including the duties of the county and township assessor.

**(15) The reports required to be made by the state board of tax commissioners under section 3.5 of this chapter concerning the status of the general reassessment.**

(b) The committee may study other topics as assigned by the legislative council or as directed by its chairman.

(c) The committee is under the jurisdiction of the legislative council and shall operate under policies and procedures established by the legislative council.

(d) Before January 1 each year, the committee shall issue an annual report stating its findings, conclusions, and recommendations. The committee shall issue other reports as directed by the legislative council.

SECTION 2. IC 2-5-24.1-3.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 3.5. The state board of tax commissioners shall compile four (4) written reports for submission to the committee covering the status of the general reassessment. Each report must include the following:**

**(1) The increases in assessments of the various types of real property.**

**(2) The number and percentage of parcels completed by the end of the month before the report is due.**

**(3) Positive feedback and problems occurring in the general reassessment, including whether the reassessment of the percentage of parcels required under IC 6-1.1-4-21 has been accomplished and, if not, a plan for meeting the schedule.**

**A report shall be delivered to the legislative services agency on or before June 1, 2000, November 1, 2000, April 1, 2001, and October 1, 2001, for distribution to the members of the committee.**

SECTION 3. IC 2-5-24.1-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE DECEMBER 31, 1998 (RETROACTIVE)]:  
 Sec. 9. This chapter expires January 1, ~~1999~~: **2003**.

SECTION 4. IC 6-1.1-4-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE DECEMBER 31, 1998 (RETROACTIVE)]:  
 Sec. 4. (a) A general reassessment, involving a physical inspection of all real property in Indiana, shall begin July 1, 1999, and each fourth year thereafter. Each reassessment shall be completed on or before March 1 of the immediately following odd-numbered year, and shall be the basis for taxes payable in the year following the year in which the general assessment is to be completed. **However, the general reassessment that is required to be completed on or before March 1, 2001, shall instead be:**

- (1) completed on or before September 1, 2001;
- (2) used as the assessed value for March 1, 2002; and
- (3) the basis for taxes payable in 2003.

(b) In order to ensure that assessing officials and members of each county property tax assessment board of appeals are prepared for a general reassessment of real property, the state board of tax commissioners shall give adequate advance notice of the general reassessment to the county and township taxing officials of each county."

Page 2, between lines 21 and 22, begin a new paragraph and insert:  
 "SECTION 5. IC 6-1.1-4-21 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 21. (a) **Except as provided in subsection (c)**, if, during a period of general reassessment, a township assessor makes the real property appraisals himself, the appraisals of the parcels subject to taxation must be completed as follows:

- (1) The appraisal of one-fourth (1/4) of the parcels shall be completed before December 1 of the year in which the general reassessment begins.
- (2) The appraisal of one-half (1/2) of the parcels shall be completed before May 1 of the year following the year in which the general reassessment begins.
- (3) The appraisal of three-fourths (3/4) of the parcels shall be completed before October 1 of the year following the year in which the general reassessment begins.
- (4) The appraisal of all the parcels shall be completed before March 1 of the second year following the year in which the general reassessment begins.

(b) **Except as provided in subsection (c)**, if a township assessor employs a professional appraiser or a professional appraisal firm to make real property appraisals during a period of general reassessment, the professional appraiser or appraisal firm must file appraisal reports with the township assessor as follows:

(1) The appraisals for one-fourth (1/4) of the parcels shall be reported before December 1 of the year in which the general reassessment begins.

(2) The appraisals for one-half (1/2) of the parcels shall be reported before May 1 of the year following the year in which the general reassessment begins.

(3) The appraisals for three-fourths (3/4) of the parcels shall be reported before October 1 of the year following the year in which the general reassessment begins.

(4) The appraisals for all the parcels shall be reported before March 1 of the second year following the year in which the general reassessment begins.

However, the reporting requirements prescribed in this subsection do not apply if the contract under which the professional appraiser, or appraisal firm, is employed prescribes different reporting procedures.

**(c) For the general reassessment that is required under section 4 of this chapter to be completed on or before September 1, 2001, the appraisals of the parcels subject to taxation shall be completed and appraisal reports shall be filed by professional appraisers as follows:**

**(1) The appraisal of one-fourth (1/4) of the parcels shall be completed before May 1, 2000.**

**(2) The appraisal of one-half (1/2) of the parcels shall be completed before October 1, 2000.**

**(3) The appraisal of three-fourths (3/4) of the parcels shall be completed before March 1, 2001.**

**(4) The appraisal of all the parcels shall be completed before September 1, 2001."**

Page 5, between lines 8 and 9, begin a new paragraph and insert:

"SECTION 10. [EFFECTIVE JANUARY 1, 2001]

**Notwithstanding any other law, the changes made to various statutes in P.L.6-1997 to adjust assessed values of property for property tax purposes to reflect changing assessed values from one-third (1/3) of the true tax value of property to one hundred percent (100%) of the true tax value that were to become effective on March 1, 2001, instead take effect on March 1, 2002. Any other change to these statutes in P.L.6-1997 or another public law is not affected by this SECTION. These statutes include but are not limited to IC 3-11-6-9, IC 6-1.1-3-7, IC 6-1.1-12-1, IC 6-1.1-12-9, IC 6-1.1-12-11, IC 6-1.1-12-13, IC 6-1.1-12-14, IC 6-1.1-12-16, IC 6-1.1-12-17.4, IC 6-1.1-12-18, IC 6-1.1-12-22, IC 6-1.1-12-37, IC 6-1.1-12.1-4.1, IC 6-1.1-18-2, IC 6-1.1-18-3, IC 6-1.1-18.5-10.3, IC 6-1.1-18.5-13, IC 6-1.1-19-1.5, IC 6-1.1-19-10, IC 6-6-5-5, IC 6-6-5-14, IC 6-6-6.5-22, IC 8-1-11.1-8, IC 8-1.5-5-21, IC 8-10-5-17, IC 8-14-9-10, IC 8-16-2-4, IC 8-16-3-3, IC 8-22-3-11, IC 8-22-3-25, IC 10-7-1-2, IC 10-7-1-4, IC 10-7-5-10, IC 10-7-6-2, IC 10-7-6-4, IC 12-20-23-2, IC 12-20-23-15, IC 12-20-23-19,**

1 IC 12-20-25-4, IC 12-20-25-42, IC 12-29-1-1, IC 12-29-1-2,  
 2 IC 12-29-1-3, IC 12-29-2-2, IC 12-29-2-13, IC 12-29-3-6,  
 3 IC 13-21-3-12, IC 13-21-3-15, IC 13-21-7-12, IC 14-27-6-30,  
 4 IC 14-27-6-48, IC 14-33-7-3, IC 14-33-21-5, IC 15-1-6-2,  
 5 IC 15-1.5-8-1, IC 16-20-2-18, IC 16-20-4-27, IC 16-20-7-2,  
 6 IC 16-22-5-4, IC 16-22-8-41, IC 16-23-1-28, IC 16-23-1-29,  
 7 IC 16-23-3-6, IC 16-23-4-2, IC 16-23-5-6, IC 16-23-7-2,  
 8 IC 16-23-8-2, IC 16-23-9-2, IC 16-23-9-4, IC 16-41-15-5,  
 9 IC 16-41-33-4, IC 20-5-17.5-2, IC 20-5-17.5-3, IC 20-5-37-4,  
 10 IC 20-14-7-5.1, IC 20-14-7-6, IC 20-14-13-12, IC 21-1-11-2,  
 11 IC 21-1-11-3, IC 21-1-11-5, IC 21-2-15-11, IC 21-2-17-2,  
 12 IC 21-3-3.1-2.1, IC 23-13-5-8, IC 23-13-17-1, IC 23-14-66-2,  
 13 IC 23-14-67-3, IC 33-3-5-12, IC 36-1-15, IC 36-7-13-4,  
 14 IC 36-7-14-25.1, IC 36-7-14-28, IC 36-7-15.1-16, IC 36-7-29-15,  
 15 IC 36-8-14-4, IC 36-8-15-16, IC 36-8-15-19, IC 36-9-4-48,  
 16 IC 36-9-6.1-2, IC 36-9-6.5-10, IC 36-9-14-5, IC 36-9-16-5,  
 17 IC 36-9-16-6, IC 36-9-17-5, IC 36-9-25-27, IC 36-9-25-31,  
 18 IC 36-9-27-100, IC 36-9-29-23, IC 36-9-29-31, IC 36-10-3-21,  
 19 IC 36-10-3-24, IC 36-10-4-36, IC 36-10-6-2, IC 36-10-7-7,  
 20 IC 36-10-7-8, IC 36-10-7.5-19, and IC 36-10-7.5-22."

21 Renumber all SECTIONS consecutively.

(Reference is to HB 1005 as printed January 18, 2000.)

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Representative Espich